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named commodities and employees engaged in processing these products are not exempt under this section even though the resultant product is raw sugar. The loss of exemption would obtain for the same reason for employees engaged in processing sugar, glucose, or ribbon cane syrup into syrup.

§ 780.817 Employees engaged in processing.

Only those employees who are engaged in the processing will come within the exemption. The processing of sugarcane to which the exemption applies and in which the employee must be engaged in order to come within it is considered to begin when the processor receives the cane for processing and to end when the cane is processed "into sugar (other than refined sugar) or syrup." Employees engaged in the following activities of a sugarcane processing mill are considered to be engaged in "the processing of" the sugarcane into the named products, within the meaning of the exemption:

- (a) Loading of the sugarcane in the field or at a concentration point and hauling the cane to the mill "if performed by employees of the mill." (Such activities performed by employees of some other employer, such as an independent contractor, are not considered to be within the exemption.)
- (b) Weighing, unloading, and stacking the cane at the mill yard.
- (c) Performing sampling tests (such as a trash test or sucrose content test) on the incoming cane.
- (d) Washing the cane, feeding it into the mill crushers and crushing.
- (e) Operations on the extracted cane juice in the making of raw sugar and molasses: Juice weighing and measurement, heating, clarification, filtration, evaporating, crystallization, centrifuging, and handling and storing the raw sugar or molasses at the plant
- during the grinding season.

 (f) Laboratory analytical and testing operations at any point in the processing or at the end of the process.
- (g) Loading out raw sugar or molasses during the grinding season.
- (h) Handling, baling, or storing bagasse during the grinding season.
- (i) Firing boilers and other activities connected with the overall operation of

the plant machinery during grinding operations, including cleanup and maintenance work and day-to-day repairs. (This includes shop employees, mechanics, electricians, and employees maintaining stocks of various items used in repairs.)

§ 780.818 Employees not engaged in processing.

Employees engaged in operations which are not an integral part of processing of the named commodities will not come within the exemption. The following activities are not considered exempt under section 13(b)(15):

- (a) Office and general clerical work.
- (b) Feeding and housing millhands and visitors (typically this is called the "boarding house").
- (c) Hauling raw sugar or molasses away from the mill.
- (d) Any work outside the grinding season

§ 780.819 Production must be of unrefined sugar or syrup.

The second part of the section 13(b)(15) exemption is specifically limited to the production "of sugar (other than refined sugar) or syrup." The production of "refined sugar" a term which is commonly understood to refer to the refinement of "raw sugar" is expressly excluded. Thus, the exemption does not apply to the manufacture of sugar that is produced by melting sugar, purifying the melted sugar solution through a carbon medium process and the recrystallization of the sugar from this solution. Nor does the exemption apply to the processing of cane syrup into refined sugar or to the further processing of sugar, as for example, beet sugar into powdered or liquid sugar.